Exhibit 14

Honorable Pamela K. Chen Unites States District Judge Eastern District of New York 225 Cadman Plaza East Brooklyn, NY 11201

5/13/24

Dear Judge Chen,

We're writing this letter in support of Michael McMahon to express our admiration for his character and integrity. Our acquaintance with Mike spans two decades, originating from our involvement in the school's recreational sports program where our sons played alongside each other. Mike's consistent presence as a coach not only imparted sportsmanship but also instilled a sense of comfort in us due to his caring and nurturing demeanor.

Over the years, our daughters formed a close friendship, deepening our bond with Mike and his wife, Martha. This friendship holds immense value for us because of the exceptional qualities embodied by both individuals. Mike's distinguished history speaks volumes about his honesty, loyalty, and unwavering support, traits we deeply appreciate in a friend. He is refreshingly down-to-earth, and his genuine nature is a rarity.

We take immense pride in our friendship with Mike, a true hero who has served with valor in the NYPD, stood on the front lines of 9/11, and saved countless lives. His love for the United States is unmistakable, and his commitment to upholding its values is unwavering. We wholeheartedly believe that he would never betray the trust placed in him.

The hardships endured by Mike and Martha's family are beyond comprehension. Yet, they have emerged stronger, with children who embody the values of education, respect, and compassion instilled by their loving parents. Witnessing their unity amid adversity has been profoundly inspiring.

We never fully grasped the depth of Mike and Martha's bond until facing this unjust ordeal. Martha's unwavering strength in protecting her family is awe-inspiring, and their resilience in the face of financial burdens, accusations, and hardships is remarkable.

We don't approach this letter lightly, fully aware of the gravity of the charges against Mike. However, we earnestly hope that our words can contribute to a fair consideration of leniency. The thought of this family losing precious time together, along with cherished memories, is devastating.

Thank you for your consideration.

Respectfully,

Jennifer and Stephen Laddy